

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF <u>JEFFERSON</u> , IOWA DUE: December 1, 2016		16203700400000 City Clerk 220 N. Chestnut Jefferson, IA 50129 <i>(Please correct any error in name, address, and ZIP Code)</i>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,932,225		1,932,225	1,809,509
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,932,225		1,932,225	1,809,509
Delinquent property taxes	0		0	
TIF revenues	118,310		118,310	123,100
Other city taxes	608,210	0	608,210	745,061
Licenses and permits	38,555	0	38,555	40,500
Use of money and property	38,866	56,495	95,361	88,377
Intergovernmental	709,008	112,915	821,923	1,249,524
Charges for fees and service	373,215	2,463,135	2,836,350	2,940,786
Special assessments	0	0	0	
Miscellaneous	378,591	74,538	453,129	103,750
Other financing sources	854,085	0	854,085	1,642,894
Total revenues and other sources	5,051,065	2,707,083	7,758,148	8,743,501
Expenditures and Other Financing Uses				
Public safety	684,079	0	684,079	735,846
Public works	484,532	0	484,532	416,784
Health and social services	11,788	0	11,788	14,000
Culture and recreation	1,179,640	0	1,179,640	1,236,403
Community and economic development	718,392	0	718,392	1,240,533
General government	542,338	0	542,338	507,383
Debt service	532,254	0	532,254	1,439,200
Capital projects	360,284	0	360,284	1,056,000
Total governmental activities expenditures	4,513,307	0	4,513,307	6,646,149
Business type activities	0	2,642,141	2,642,141	2,258,459
Total ALL expenditures	4,513,307	2,642,141	7,155,448	8,904,608
Other financing uses, including transfers out	598,585	255,500	854,085	1,617,894
Total ALL expenditures/And other financing uses	5,111,892	2,897,641	8,009,533	10,522,502
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-60,827	-190,558	-251,385	-1,779,001
Beginning fund balance July 1, 2015	4,400,975	3,772,563	8,173,538	5,640,333
Ending fund balance June 30, 2016	4,340,148	3,582,005	7,922,153	3,861,332
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 2,625,000	Other long-term debt	\$ 0	
Revenue debt	\$ 2,125,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 2,525,000			
		General obligation debt limit	\$ 10,051,520	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted 12/08/16		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Diane M. Kennedy		Telephone →	Area Code 515	Number 386-3111
Signature of Mayor or other City official (Name and Title)			Date signed 11/30/2016	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF JEFFERSON						<input type="checkbox"/> GAAP Indicate by entering an <input checked="" type="checkbox"/> in the appropriate box on this sheet ONLY			<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.						
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)							
1	Section A - TAXES											1						
2	Taxes levied on property	1,066,338	523,262		342,625			1,932,225			1,932,225	2						
3	Less: Uncollected property taxes - Levy year							0			0	3						
4	Net current property taxes	1,066,338	523,262		342,625	0		1,932,225		T01	1,932,225	4						
5	Delinquent property taxes							0		T01	0	5						
6	Total property tax	1,066,338	523,262		342,625	0	0	1,932,225			1,932,225	6						
7	TIF revenues			118,310				118,310		T01	118,310	7						
	Other city taxes																	
8	Utility tax replacement excise taxes							0		T15	0	8						
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9						
10	Parimutuel wager tax							0		C30	0	10						
11	Gaming wager tax							0		C30	0	11						
12	Mobile home tax							0		T19	0	12						
13	Hotel/motel tax	95,767						95,767		T19	95,767	13						
14	Other local option taxes	20,460	491,983					512,443		T09	512,443	14						
15	TOTAL OTHER CITY TAXES	116,227	491,983	0	0	0	0	608,210	0		608,210	15						
16	Section B - LICENSES AND PERMITS	38,555						38,555		T29	38,555	16						
17	Section C - USE OF MONEY AND PROPERTY											17						
18	Interest	4,605	140					4,745	5,406	U20	10,151	18						
19	Rents and royalties	34,121						34,121	51,089	U40	85,210	19						
20	Other miscellaneous use of money and property							0		U20	0	20						
21								0			0	21						
22	TOTAL USE OF MONEY AND PROPERTY	38,726	140	0	0	0	0	38,866	56,495		95,361	22						
23												23						
24	Section D - INTERGOVERNMENTAL											24						
25												25						
26	Federal grants and reimbursements											26						
27	Federal grants							0	111,209	B89	111,209	27						
28	Community development block grants							0		B50	0	28						
29	Housing and urban development							0		B50	0	29						
30	Public assistance grants							0		B79	0	30						
31	Payment in lieu of taxes							0		B30	0	31						
32								0			0	32						
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	111,209		111,209	33						
34												34						
35												35						
36												36						
37												37						
38												38						
39												39						
40												40						

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF JEFFERSON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		536,953					536,953		C46	536,953	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources	14,020						14,020		C89	14,020	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55	Police Forfeiture		653					653			653	55				
56	Enrich Iowa		1,966					1,966			1,966	56				
57	Railroad Grade Separation					1,934		1,934			1,934	57				
58	E Rate	647						647			647	58				
59								0			0	59				
60	Total state	14,667	539,572	0	0	1,934	0	556,173	0		556,173	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	904	4,607					5,511			5,511	63				
64	Library service	20,600	8,690					29,290		D89	29,290	64				
65	Township contributions	41,602						41,602		D89	41,602	65				
66	Fire/EMT service							0		D89	0	66				
67	Wastewater Industrial Testing							0	1,706	D89	1,706	67				
68	School;Grow Greene Co; Greene Co Comm Found;	76,432						76,432			76,432	68				
69								0			0	69				
70	Total local grants and reimbursements	139,538	13,297	0	0	0	0	152,835	1,706		154,541	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	154,205	552,869	0	0	1,934	0	709,008	112,915		821,923	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	974,306	A91	974,306	73				
74	Sewer							0	896,196	A80	896,196	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage							0	469,480	A81	469,480	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF JEFFERSON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	22,200						22,200		A03	22,200	98				
99	Library charges	8,715						8,715		A89	8,715	99				
100	Park, recreation, and cultural charges	335,392						335,392		A61	335,392	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	6,908						6,908			6,908	102				
103	Recycling							0	123,153		123,153	103				
104	TOTAL CHARGES FOR SERVICE	373,215	0	0	0	0	0	373,215	2,463,135		2,836,350	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	11,431	17,263					28,694		U99	28,694	108				
109	Deposits and sales/fuel tax refunds							0	0	U99	0	109				
110	Sale of property and merchandise						6,400	6,400	0	U11	6,400	110				
111	Fines	15,959						15,959		U30	15,959	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Casino Revenue	133,330						133,330			133,330	114				
115	Miscellaneous	131,345	54,549	5,164		3,150		194,208	74,538		268,746	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	292,065	71,812	5,164	0	3,150	6,400	378,591	74,538		453,129	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF JEFFERSON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,079,331	1,640,066	123,474	342,625	5,084	6,400	4,196,980	2,707,083		6,904,063	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	769,789	84,296					854,085	0		854,085	127				
128	Internal TIF loans and transfers in							0			0	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	769,789	84,296	0	0	0	0	854,085	0		854,085	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,849,120	1,724,362	123,474	342,625	5,084	6,400	5,051,065	2,707,083		7,758,148	132				
133												133				
134	Beginning fund balance July 1, 2015	893,053	1,047,353	931,841	1,204,509	148,357	175,862	4,400,975	3,772,563		8,173,538	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,742,173	2,771,715	1,055,315	1,547,134	153,441	182,262	9,452,040	6,479,646		15,931,686	136				
137												137				
138												138				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF JEFFERSON		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	494,504	65					494,569		E62	494,569	2
3	Purchase of land and equipment	37,323	17,550					54,873		G62	54,873	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	53,248						53,248		E24	53,248	13
14	Purchase of land and equipment	65,375						65,375		G24	65,375	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	12,356						12,356		E32	12,356	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	3,658						3,658		E89	3,658	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	666,464	17,615		0	0	0	684,079			684,079	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF JEFFERSON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	96,494	235,651					332,145		E44	332,145	42
43	Purchase of land and equipment		19,077					19,077		G44	19,077	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		104,325					104,325		E44	104,325	48
49	Traffic control safety — Current operation		2,511					2,511		E44	2,511	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		22,184					22,184		E44	22,184	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	4,290						4,290		E89	4,290	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	100,784	383,748		0	0	0	484,532			484,532	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF JEFFERSON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation		11,788					11,788		E79	11,788	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	11,788		0	0	0	11,788			11,788	103
104												104
105												105
106												106
107												107
108												108
109												109
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF JEFFERSON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	245,912	22,656					268,568		E52	268,568	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	89,286						89,286		E61	89,286	127
128	Purchase of land and equipment	7,439						7,439		G61	7,439	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	338,171						338,171		E61	338,171	130
131	Purchase of land and equipment	39,500						39,500		G61	39,500	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	83,401						83,401		E03	83,401	133
134	Purchase of land and equipment	7,438						7,438		G03	7,438	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	329,242	70					329,312		E61	329,312	136
137	Purchase of land and equipment	16,525						16,525		G61	16,525	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,156,914	22,726		0	0	0	1,179,640			1,179,640	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	8,543		0				8,543		E89	8,543	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	91,104		576,208				667,312		E89	667,312	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	17,412	250	24,875				42,537		E50	42,537	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	117,059	250	601,083	0	0	0	718,392			718,392	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF JEFFERSON		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	120,722						120,722		E29	120,722	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	80,153						80,153		E23	80,153	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	3,847						3,847		E89	3,847	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	42,563						42,563		E25	42,563	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	7,081						7,081		E31	7,081	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	37,515						37,515		E89	37,515	171
172	Other general government — Current operation	250,457						250,457		E89	250,457	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	542,338	0	0	0	0	0	542,338			542,338	176
177	Section G — DEBT SERVICE			127,460	404,794			532,254			532,254	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	127,460	404,794	0	0	532,254			532,254	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Infrastructure		277,633					277,633			277,633	184
185	Downtown Buildings		76,300				0	76,300			76,300	185
186	Railroad Grade Separation						6,351	6,351			6,351	186
187	Subtotal Regular Capital Projects	0	353,933			0	6,351	360,284			360,284	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	353,933	0	0	6,351	0	360,284			360,284	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,583,559	790,060	728,543	404,794	6,351	0	4,513,307			4,513,307	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF JEFFERSON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							744,915	E91		744,915	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							694,511	E80		694,511	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation							613,136	E01		613,136	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation							462,399	E81		462,399	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF JEFFERSON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								127,180	E89	127,180	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,642,141		2,642,141	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,583,559	790,060	728,543	404,794	6,351	0	4,513,307	2,642,141		7,155,448	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	56,796	536,789				5,000	598,585	255,500		854,085	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	56,796	536,789	0	0	0	5,000	598,585	255,500		854,085	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,640,355	1,326,849	728,543	404,794	6,351	5,000	5,111,892	2,897,641		8,009,533	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable	0					150,000	150,000			150,000	263
264	Restricted	0						0			0	264
265	Committed	0						0			0	265
266	Assigned	0						0			0	266
267	Unassigned	1,101,818	1,444,866	326,772	1,142,340	147,090	27,262	4,190,148			4,190,148	267
268	Total Governmental	1,101,818	1,444,866	326,772	1,142,340	147,090	177,262	4,340,148			4,340,148	268
269	Proprietary								3,582,005		3,582,005	269
270	Total ending fund balance June 30, 2016	1,101,818	1,444,866	326,772	1,142,340	147,090	177,262	4,340,148	3,582,005		7,922,153	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,742,173	2,771,715	1,055,315	1,547,134	153,441	182,262	9,452,040	6,479,646		15,931,686	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF JEFFERSON Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 3,839 M52 M62 M80 M81 M89 \$				Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		1,527,381	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U 2,365,000	29U	39U 240,000	49U	49U	49U 2,125,000	49U	I89 50,848	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10. G.O. Urban Renewal Corp	19U 2,325,000	29U	39U	49U 2,325,000	49U	49U	49U	I89 30,400	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12. G.O. Corporate Purpose	19U 205,000	29U	39U 100,000	49U	49U 105,000	49U	49U	I89 4,100	
13. TIF Casino	19U 2,420,000	29U	39U	49U	49U 2,420,000	49U	49U	I89 69,590	
14. G.O. Golf Course	19U 300,000	29U	39U	49U 300,000	49U	49U	49U	I89 6,917	
Total long-term debt	7,615,000	0	340,000	2,625,000	2,525,000	2,125,000	0	161,855	
B. Short-term debt						Amount - Omit cents			
Outstanding as of JULY 1, 2015				61V \$					
				64V \$					
Outstanding as of JUNE 30, 2016									
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$		201,030,398		x .05 = \$ 10,051,520	
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61				
	\$		\$				7,922,153		7,922,153
REMARKS									V98